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(12) **EX PARTE REEXAMINATION CERTIFICATE** (6865th)

# United States Patent
## Brown

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(54) **AUTOMATED ACCOUNTING SYSTEM**

(75) Inventor: **Gordon T. Brown**, Pittsburgh, PA (US)

(73) Assignee: **Noah Systems, Inc.**, Pittsburgh, PA (US)

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(51) **Int. Cl.**
*G06Q 40/00* (2006.01)

(52) **U.S. Cl.** .............................. **705/30**; 705/33; 705/39

(58) **Field of Classification Search** ........................ None
See application file for complete search history.

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*Primary Examiner*—Peter C. English

(57) **ABSTRACT**

An automated accounting system for an entity, such as an individual or business, is provided in which at least one file is established for the entity and a plurality of data inputs are provided to the file. The data inputs include electronically recorded transactions made between the entity and other entities. Access is provided to the file for agents of the entity so that one of the agents can perform one or more activities related to the data inputs such as entering, deleting, reviewing, adjusting and processing.
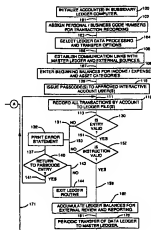
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# EX PARTE
# REEXAMINATION CERTIFICATE
# ISSUED UNDER 35 U.S.C. 307

THE PATENT IS HEREBY AMENDED AS
INDICATED BELOW.

Matter enclosed in heavy brackets [ ] appeared in the
patent, but has been deleted and is no longer a part of the
patent; matter printed in italics indicates additions made
to the patent.

AS A RESULT OF REEXAMINATION, IT HAS BEEN
DETERMINED THAT:

The patentability of claims 1–18 is confirmed.

New claims 19–56 are added and determined to be patentable.

*19. The method of claim 1, wherein said first entity is an individual.*

*20. The method of claim 1, wherein said first entity is a business.*

*21. The method of claim 1, wherein at least one of said other entities is a merchant.*

*22. The method of claim 1, wherein at least one of said other entities is a financial institution.*

*23. The method of claim 1, wherein at least one of said other entities is a bank.*

*24. The method of claim 1, wherein said step of transmitting said record of each transaction and selected standardized codes to said at least one separate financial accounting system is performed via a communication network accessible by said first entity and said other entities.*

*25. The method of claim 7, wherein said first entity or said agent can perform entering of said information in said selected subsidiary ledgers.*

*26. The method of claim 7, wherein said first entity or said agent can perform deleting of said information in said selected subsidiary ledgers.*

*27. The method of claim 7, wherein said first entity or said agent can perform adjusting of said information in said selected subsidiary ledgers.*

*28. The method of claim 7, wherein said first entity or said agent can perform processing of said information in said selected subsidiary ledgers.*

*29. The system of claim 12, wherein said first entity is an individual.*

*30. The system of claim 12, wherein said first entity is a business.*

*31. The system of claim 12, wherein said financial accounting computer is operated by the first entity.*

*32. The system of claim 31, wherein said first entity is an individual.*

*33. The system of claim 12, wherein said financial accounting computer provides a menu of financial transaction codes for association with said financial transactions.*

*34. The system of claim 12, wherein said financial accounting computer provides a menu of standardized itemization codes for association with said financial transactions.*

*35. The system of claim 12, wherein said second entity is a merchant.*

*36. The system of claim 12, wherein said second entity is a financial institution.*

*37. The system of claim 12, wherein said second entity is a bank.*

*38. The system of claim 12, wherein said financial transactions include sale of goods and/or services from said second entity to said first entity.*

*39. The system of claim 12, wherein said financial transaction computer is operated by a merchant.*

*40. The system of claim 12, wherein said financial transaction computer is operated by a financial institution.*

*41. The system of claim 12, wherein said financial transaction computer is operated by a bank.*

*42. The system of claim 12, wherein said data inputs include electronically recorded financial transactions between said first entity and at least one additional entity.*

*43. The system of claim 42, wherein said first entity is an individual, said second entity is a merchant or financial institution, and said at least one additional entity is a merchant or a financial institution.*

*44. The system of claim 42, wherein said second entity is merchant and said at least one additional entity is a merchant.*

*45. The system of claim 42, wherein said second entity is a merchant and said at least one additional entity is a financial institution.*

*46. The system of claim 42, wherein said second entity is a financial institution and said at least one additional entity is a financial institution.*

*47. The system of claim 12, wherein said first communication means includes communication links between said first entity, said second entity, and at least one additional entity.*

*48. The system of claim 12, wherein said access means allows said first entity and/or said agent to perform entering of said data inputs.*

*49. The system of claim 12, wherein said access means allows said first entity and/or said agent to perform deleting of said data inputs.*

*50. The system of claim 12, wherein said access means allows said first entity and/or said agent to perform adjusting of said data inputs.*

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51. The system of claim 12, wherein said access means allows said first entity and/or said agent to perform processing of said data inputs.

52. A financial accounting system for a first entity such as an individual or a business, said system comprising:

a financial accounting computer having at least one file;

a financial transaction computer for receiving data inputs, said data inputs including electronically recorded financial transactions made between said first entity and a plurality of other entities;

first communication means for transferring said data inputs from said financial transaction computer to said file of said financial accounting computer; and

means for providing access to said file of said financial accounting computer for said first entity and/or agents of said first entity so that said first entity and/or said agent can perform one or more activities selected from the group consisting of entering, deleting, reviewing, adjusting and processing said data inputs.

53. A financial accounting system comprising:

a financial accounting computer, and

at least one ledger file on said financial accounting computer;

wherein said financial accounting computer is configured to receive data inputs from a financial transaction computer, said financial transaction computer configured to receive said data inputs including electronically recorded financial transactions made between a first entity and a second entity, and wherein said financial accounting computer stores said data inputs in said at least one ledger file, said data inputs including an electronic representation of said financial transactions made between said first entity and said second entity;

wherein said financial accounting computer and said financial transaction computer are coupled via a first

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communication means for transferring said data inputs from said financial transaction computer to said file of said financial accounting computer; and

wherein said first entity and/or an agent of said first entity can access said file via said means for providing access to said file of said financial accounting computer, said access allowing said first entity and/or said agent of said first entity to perform at least one of entering, deleting, reviewing, adjusting or processing said data inputs.

54. The financial accounting system as set forth in claim 53, wherein said financial accounting computer provides a menu of at least one financial transaction code for association with said financial transaction.

55. The financial accounting system as set forth in claim 53, wherein said financial accounting computer provides a menu of at least one standardized itemization code for association with said financial transaction.

56. A financial accounting system for a first entity such as an individual or a business, said system comprising:

a financial accounting computer having at least one file, wherein said financial accounting computer cooperates with a financial transaction computer for receiving data inputs, said data inputs including electronically recorded financial transactions made between said first entity and a plurality of other entities;

said financial accounting computer coupled to a first communication means for transferring said data inputs from said financial transaction computer to said file of said financial accounting computer; and

means for providing access to said file of said financial accounting computer for said first entity and/or agents of said first entity so that said first entity and/or said agent can perform one or more activities selected from the group consisting of entering, deleting, reviewing, adjusting and processing said data inputs.

\* \* \* \* \*